



DEPARTMENT OF MENTAL HEALTH  
FULTON STATE HOSPITAL

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-111  
October 24, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

October 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

Fulton State Hospital, which is administered by the Department of Mental Health, spent nearly \$400,000 above its state budget during a two-year period. The hospital paid these excess costs with the subsequent year's appropriations and money authorized for a separate, unrelated rehabilitation center.

Our office noted this concern in an audit of Fulton State Hospital for the years ended June 30, 1999 and 1998. Our audit's findings focused in three main areas:

- Overspending appropriations
- Providing services to other entities
- Monitoring the Supported Community Living Program

**Hospital circumvents state budget process**

The hospital went around the state's appropriation process when it spent more than its budget and used its subsequent year's appropriations and Southwest Missouri Psychiatric Rehabilitation Center's appropriations to pay the excess. We recommend that the hospital either keep its expenditures within its budget or request additional funding. (See page 6)

**Hospital services to other entities do not cover costs**

The compensation the hospital receives does not cover the cost of the services it provides. The hospital does laundry for four other state mental health facilities, but only charges two facilities for the service and, in some cases, does not have a written contract for these services.

In addition, the hospital provides meal services and bed space to other entities, in exchange for food purchases from one entity and in-kind services from another entity. This practice of charging expenditures to other state appropriations violates the intent of the appropriation process and state law. We recommend the hospital create written contracts for all services it provides, create an internal service fund to account for these costs, and change budgeted funds so all facility costs are paid from the hospital's approved appropriations. (See page 7)

YELLOW SHEET

### **Supported Community Living program needs better monitoring**

The Supported Community Living Program, which serves about 775 clients in various housing setting, needs a better system to track deficiencies and client expenditures. Although the program's staff made monitoring visits, there were very few written reports documenting the visits. The reports also did not always adequately describe the specific deficiencies.

Quarterly reports from vendors on how clients spend their money are not always available, which does not ensure that the clients' funds are spent appropriately. In addition, the hospital is not always documenting the vendors' monitoring visits or reviewing the reports, which provides little assurance that the required visits occurred. We recommend timely monitoring reports, quarterly reports of clients' monies, and complete vendor monitor reports. (See page 9)

DEPARTMENT OF MENTAL HEALTH  
FULTON STATE HOSPITAL

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## STATE AUDITOR'S REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

Honorable Roger B. Wilson, Governor  
and  
Mental Health Commission  
and  
Roy C. Wilson, M.D., Director  
Department of Mental Health  
and  
Felix T. Vincenz, Ph.D., Superintendent  
Fulton State Hospital  
Fulton, Missouri 65251

We have audited the Department of Mental Health, Fulton State Hospital. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 1999 and 1998. The objectives of this audit were to:

1. Review certain management practices and financial information for compliance with applicable constitutional provisions, statutes, regulations and administrative rules as we deemed necessary or appropriate in the circumstances.
2. Review the efficiency and effectiveness of certain management practices.
3. Review certain revenues received and certain expenditures made by the facility.

Our audit was conducted in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the facility's revenues, expenditures, contracts, applicable legal provisions, rules and regulations, and other pertinent procedures and documents, and interviewed facility and other state personnel.

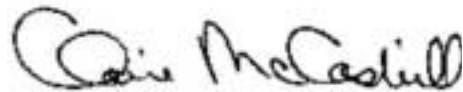
As part of our audit, we assessed the facility's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional

procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the facility's management and Statewide Accounting for Missouri (SAM) system and was not subjected to the procedures applied in the audit of the Department of Mental Health, Fulton State Hospital.

The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Mental Health, Fulton State Hospital.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill  
State Auditor

January 10, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Mark Ruether, CPA
In-Charge Auditor:	Gary Boehmer, CPA
Audit Staff:	Terese Summers, CPA
	Roxane Edgell
	Sarah Glosemeyer

## MANAGEMENT ADVISORY REPORT SECTION



DEPARTMENT OF MENTAL HEALTH  
FULTON STATE HOSPITAL  
SUMMARY OF FINDINGS

1. Overspending of Appropriations (pages 6-7)

For the fiscal years ended June 30, 1999 and 1998, the Fulton State Hospital (FSH) incurred obligations in excess of its appropriations from the General Revenue Fund-State by approximately \$192,000 and \$206,000, respectively. These costs were paid from the subsequent years' appropriations and from appropriations for the Southwest Missouri Psychiatric Rehabilitation Center.

2. Services Provided to Other Entities (pages 7-8)

The FSH provides laundry and other services to various entities. Written contracts have not been obtained for some services provided, and the compensation received for providing these services does not appear to cover the related costs.

3. Supported Community Living Program (pages 9-10)

A review of the Supported Community Living program noted missing or inadequate documentation in the following required reports: 1) quality assurance monitoring of client files, 2) vendor reports of how clients' money is spent, and 3) vendor monitoring reports.

DEPARTMENT OF MENTAL HEALTH  
FULTON STATE HOSPITAL  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

<b>1.</b>	<b>Overspending of Appropriations</b>
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For the fiscal year ending June 30, 1999 and 1998, Fulton State Hospital (FSH) overspent its appropriation from the General Revenue Fund-State by approximately \$192,000 and \$206,000, respectively. The facility exceeded its appropriation each year because of obligations that were incurred which could not be paid from that fiscal year's appropriation. Of these amounts, \$31,000 and \$206,000 for fiscal years 1999 and 1998, respectively, were paid from FSH's subsequent years' appropriations. In addition, over \$161,000 of obligations incurred by FSH during the fiscal year ending June 30, 1999, were paid from appropriations for the Southwest Missouri Psychiatric Rehabilitation Center. FSH personnel indicated that expenditures are closely monitored and controlled, but the appropriation amounts are not sufficient to cover some necessary operating expenditures.

Article IV, Section 28, of the Constitution of Missouri provides that no obligation shall be incurred unless there is in the appropriation an unencumbered balance sufficient to pay it. By incurring obligations in excess of the appropriation, the facility has circumvented the appropriation process.

**WE RECOMMEND** the FSH closely monitor and review total operating expenditures and keep actual expenditures within the appropriated amounts. If this cannot be done, the FSH and the department should request additional funding.

**AUDITEE'S RESPONSE**

*We understand and agree with your concern. Relative to this question, the hospital's year-end purchase plans are based on three key principals:*

- 1. Routine operational needs - Expenditures noted by the audit team regarding items that are ordered in one fiscal year and paid for in the following year were for supplies, services and equipment that are essential to client care and daily hospital operations. Thus, the dates on which these items are ordered and subsequently paid relative to the end of one fiscal year and the beginning of the next are moot.*
- 2. Planning for change - The audit team also refers to planned inventory investments that enable the hospital to anticipate obligations in the upcoming fiscal year due to special needs or strategic demands so that it can operate within available resources. Examples include mandated training that may affect hundreds of staff, occupancy that exceeds the hospital's capacity, etc. While the audit report judges such actions to be outside the hospital's*

*legislative authority, FSH would suggest that the hospital is exercising effective fiscal and operations management to fulfill the mission of the facility and to maximize the impact of taxpayer funds for client care.*

3. *Regular payoff of compensatory and holiday time - The majority of the \$206,000 incurred in FY98 but paid from FY99 was for a year-end payoff of overtime and holiday pay not previously paid. This expenditure served two key purposes: (1) it avoided the incremental higher cost created by the cost-of-living increase that became effective in FY99; and, (2) provided payment for these balances to employees in as timely a manner as reliable projections of the hospital's financial position allowed.*

*Regarding the payment of FSH expenditures from the Southwest Missouri Psychiatric Rehabilitation appropriation, we understand the State Auditor's concern and agree with the recommendation. However, throughout our system the increasing cost of clinically appropriate medications have impacted on the ability to maintain desirable levels of care. Over the past few years the Governor and Legislature have recognized the need in this area and have been responding with additional funding dedicated for drugs, especially the newer generations of psychotropic medication. Their efforts are making strides in alleviating much of the impact of medication cost increases. However, in FY 99 there were huge pressures on facilities operating budgets resulting mainly from medication cost increases. For instance, FSH's medication usage increased by over 63 percent (\$600,000+) between 1996 and 1999. The new funding received prior to 1999 did not cover the increased cost the system was experiencing. Southwest Missouri Psychiatric Rehabilitation Center's medication cost in FY 1999 were materially less than in prior years due to one-time credits received from their supplier. This one-time savings in medication cost at Southwest was used to assist FSH with their medication costs.*

## **AUDITOR'S COMMENT**

The expenditures referred to above were both ordered and received in one fiscal year and paid from the following years' appropriations or from appropriations of a separate facility. Because of budgetary restrictions, we see no issues in this particular situation that are "moot". While we agree it is necessary for the FSH to plan for change, this does not justify spending beyond available resources, or spending resources specifically designated for other, unrelated facilities. Such a practice is clearly a circumvention of the appropriation process.

<b>2. Services Provided to Other Entities</b>
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The FSH provides laundry services to four other state mental health facilities and two state correctional facilities. The FSH also provides meal services to one state correctional facility and the Callaway County Jail, and provides bed space to the state Department of Corrections. While there are written contracts for many of these agreements, there are no written contracts with two

of the mental health facilities for laundry services. Written contracts are necessary to designate the services and compensation to be provided and to help prevent misunderstandings.

Our review of these service agreements noted that the FSH may not be receiving adequate compensation to cover the costs of providing these services. For example, two of the four mental health facilities provide no compensation to the FSH for laundry services. For the other two facilities, the FSH is allowed to charge \$5,000 annually in operating expenses to one facility's appropriation, and to charge operating expenses to the other facility's appropriations equivalent to a fixed rate per pound of laundry processed for that facility. In addition, the second facility pays for one full-time employee who works in the FSH's laundry operation. The correctional facilities provide compensation in the form of four full-time inmate workers for FSH's laundry operation.

Regarding meal services and bed space, the FSH has agreements in which the entities receiving the meal services purchase food for the FSH and the entity receiving the bed space provides certain in-kind services to the FSH.

The compensation received by the FSH for laundry and other services provided does not appear to fully cover the costs of providing these services. In addition, the practice of allowing FSH to charge expenditures to other state appropriations violates the intent of the appropriation process and applicable state laws. The FSH should consider establishing an internal service fund to account for the costs paid and compensation received for providing these services. Compensation rates should be set to cover the entire costs of providing these services.

**WE RECOMMEND** the FSH evaluate the establishment of an internal service fund to account for the costs and compensation received for laundry and other services provided to other entities. In addition, written contracts should be obtained from all facilities which receive these services, and the compensation received should be sufficient to cover the costs of providing the services. Furthermore, the department should pursue changes in the facility's budgeted funds to allow all costs of the facility and its operations to be paid from appropriations to or for the FSH.

### **AUDITEE'S RESPONSE**

*We concur. Within the next 90 days, FSH will:*

- 1. Submit written contract proposals to those facilities that do not compensate FSH for identified services.*
- 2. In collaboration with the Division of Comprehensive Psychiatric Services, evaluate the cost and feasibility of a legislatively appropriated account for the costs and compensation received for services provided to other entities.*

**3.****Supported Community Living Program**

The FSH serves as the location for a regional Supported Community Living (SCL) program. The SCL program serves about 775 clients residing in a array of housing settings, and starting February 1999, the program is supervised by a Central Regional Manager. The major functions of the SCL program are case management, client monitoring, and facility monitoring/inspections. Program personnel are responsible for reviewing spending of the clients' monies, reviewing invoices from the various vendors when providing services, performing annual inspections of the vendors, and performing quality assurance reviews of all related aspects of the clients and files. Our review of this program noted the following concerns:

- A. Even though quality assurance monitoring visits were made, SCL personnel had apparently prepared very few quality assurance monitoring reports during the period of May 1998 through March 1999. From discussions with program employees, the program was without a director for a period of time and other tasks were given priority. As of October 1999, most of the monitoring reports for the period ending March 1999 had been prepared; however, SCL personnel need to ensure all quality assurance monitoring visits are documented on a timely basis.

A review of quality assurance monitoring reports prepared as of October 1999 noted the following; 1) many reports indicated there was at least one deficiency in the client's case file, but there weren't always adequate explanations to describe the specific deficiencies, 2) some reports were either not signed by the case worker and/or the supervisor, and 3) some reports were not dated by the worker and/or supervisor.

Quality assurance guidelines are necessary to assess the performance of the SCL in providing effective services, meeting needs of clients, and ensuring satisfaction of its customers. To ensure client files are complete and accurate and that any deficiencies are corrected in a timely manner, the quality assurance monitoring reports should be prepared on a timely basis and should include all necessary information.

- B. The FSH is not always receiving quarterly reports of the vendors' spending of clients' monies. The facility maintains documentation of requests for these reports, but these reports are not always included in the vendors' files. Therefore, it is unclear whether the facility did not receive the applicable reports, or the reports were received and not filed. In addition, some reports that we requested were in the possession of case workers rather than being filed.

To ensure the clients' funds are being appropriately spent and properly monitored, quarterly reports should be obtained from the vendors detailing how the client funds are spent. The appropriate documentation should be retained in the files.

- C. Documentation of vendor monitoring visits performed by case managers was not always included in the applicable files. Therefore, the facility has little assurance that the required monitoring visits were performed. In some instances, only part of the monitoring report was in the file. In addition, some monitoring reports were not dated and were not signed by a supervisor to show that an independent review was made of the monitoring visit.

To ensure the individual vendors are properly monitored, all monitoring reports should be fully completed and reviewed by a supervisor, and all monitoring reports should be appropriately filed.

To ensure appropriate monitoring of youth clients, appropriate documentation should be maintained in the files as required by facility policy and state regulations.

**WE RECOMMEND** the FSH require the SCL program:

- A. Prepare quality assurance monitoring reports of client files on a timely basis, and ensure the reports are appropriately completed and properly signed and dated by both the caseworker and supervisor.
- B. Ensure quarterly reports of how clients' monies are spent are received and properly included in the respective files.
- C. Ensure that all vendor monitoring reports are included in the applicable files, and that the monitoring reports be dated and have the appropriate supervisor's signature to indicate that an independent review had been conducted.

**AUDITEE'S RESPONSE**

- A. *We partially concur. The quality assurance monitoring reports referred to were formal internal reviews, by the prior director, of each SCL case manager's documentation. We do not intend to continue the same type reviews. Many SCL case management responsibilities are in the process of being transferred to administrative agents. We do intend to monitor the case management functions performed by the agents after the transfer is complete and their contracts have been revised. Until then, SCL supervisors will review the work performed by their staff as part of basic supervision.*
- B. *We concur. We make a diligent effort to obtain these reports from the facilities. Sometimes reports are missing from the files, because the case managers are reviewing them. We have the reports on 50 of the 66 facilities and have mailed notices to the others. We expect to have the remainder by October 31, 2000.*
- C. *We concur. We have completed annual facility review forms on 72 of the 83 facilities and expect to have the remainder completed by October 31, 2000.*

This report is intended for the information of the management of the Fulton State Hospital and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

## STATISTICAL SECTION



History, Organization, and  
Statistical Information

DEPARTMENT OF MENTAL HEALTH  
FULTON STATE HOSPITAL  
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

Fulton State Hospital, established by the General Assembly in 1847 and opened in 1851, is the oldest public mental health facility west of the Mississippi River. The 508-bed hospital provides inpatient adult psychiatric services, including long-term care, for a thirty-one county area in the state's northeast quadrant, and maximum and medium security units for males and females from the entire state. Services include geriatric care, social learning programs, cognitive behavioral programs, psychiatric rehabilitation, alcohol and drug abuse treatment, and group home settings.

The hospital has been accredited by the Joint Commission on the Accreditation of Healthcare Organizations since 1984. At June 30, 1999, the facility had 21 beds certified for federal Medicaid or Medicare reimbursement.

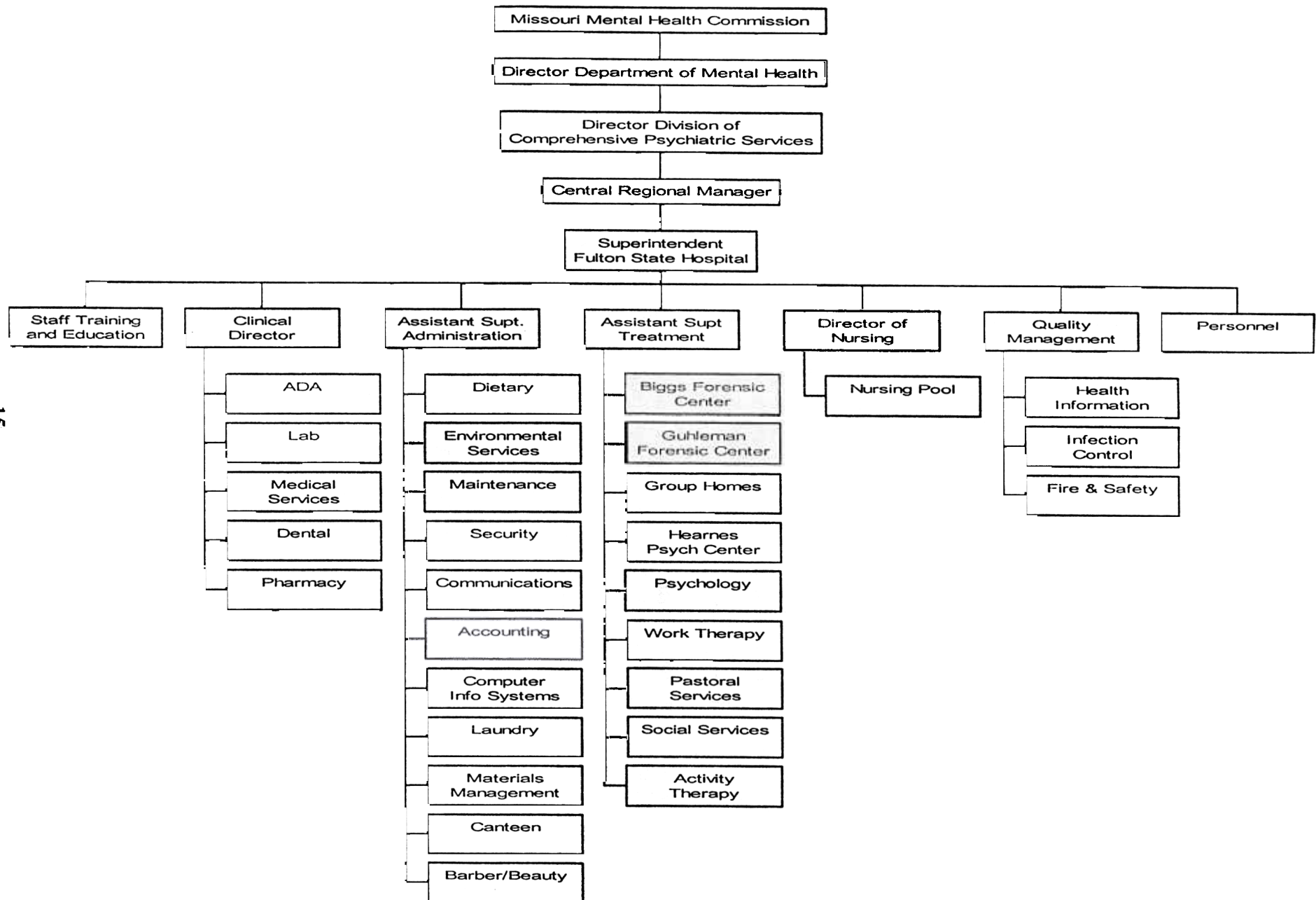
The 64-bed Hearnes Psychiatric Center offers psychosocial rehabilitation services for long-term care patients. The Guhleman Forensic Center is a 175-bed medium-security environment that offers a variety of inpatient treatment services to male and female patients who are progressing toward increased liberty and responsibility but not yet appropriate for a minimum-security environment. The Biggs Forensic Center is a 227-bed maximum-security unit that offers a variety of inpatient treatment services to male and female patients who have historically demonstrated dangerous behavior toward others in combination with a serious psychiatric and/or personality disorder. The 18-bed Alcohol and Drug Abuse Unit provides a treatment program for alcohol and drug abuse patients. The hospital also operates a 24-bed group home complex.

The hospital owns approximately 259 acres of land in and around Fulton. As of June 30, 1999, Fulton State Hospital had approximately 399 inpatients and 19 group home clients, and employed approximately 1,380 individuals assigned to various administrative, service and support sections. Stephen C. Reeves served as Superintendent from January 1, 1991, until his resignation effective January 29, 1999. Felix T. Vincenz, Ph.D., was appointed as Superintendent effective February 1, 1999, and presently serves in that capacity.

The hospital campus also serves as the location for a regional Supported Community Living Program or SCL. As of February 1999, this program is supervised by the Central Regional Manager. The SCL program serves about 775 clients residing in a array of housing settings within the same 31 county area served by the long-term inpatient programs offered by the hospital. The SCL program receives selected support services from the hospital for office space, accounting and associated needs.

An organization chart and statistical data follows:

DEPARTMENT OF MENTAL HEALTH  
 FULTON STATE HOSPITAL  
 ORGANIZATION CHART  
 JUNE 30, 1999



DEPARTMENT OF MENTAL HEALTH  
 FULTON STATE HOSPITAL  
 STATISTICAL DATA

	Year Ended June 30,				
	1999	1998	1997	1996	1995
<b>PATIENTS ON BOOKS</b>					
Inpatients	351	437	463	401	430
Leave-absences	9	19	24	12	26
Supported Community Living	775	773	809	779	779
Total	<u>1,135</u>	<u>1,229</u>	<u>1,296</u>	<u>1,192</u>	<u>1,235</u>
<b>INPATIENTS</b>					
Beginning of year	446	447	408	429	458
Admissions	494	663	736	733	671
Releases	589	673	681	761	699
End of year	<u>351</u>	<u>437</u>	<u>463</u>	<u>401</u>	<u>430</u>
<b>OCCUPANY STATISTICS</b>					
Number of beds	486	484	484	471	491
Average daily inpatients	411	467	426	409	440
Bed occupy percentage	85 %	96 %	88 %	87 %	90 %

Appendix A

DEPARTMENT OF MENTAL HEALTH  
FULTON STATE HOSPITAL  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES (See Note)

		Year Ended June 30,					
		1999			1998		
		Lapsed			Lapsed		
		Appropriations	Expenditures	Balances	Appropriations	Expenditures	Balances
GENERAL REVENUE FUND - STATE							
Personal Service	\$	34,829,955	34,006,763	823,192	30,884,568	30,822,561	62,007
Expense and Equipment		4,474,056	4,474,056	0	3,679,740	3,679,740	0
Personal Service and/or Expense and Equipment		1,077,215	1,077,215	0	955,193	955,193	0
Total General Revenue Fund - State	\$	40,381,226	39,558,034	#VALUE!	35,519,501	35,457,494	#VALUE!

Note: The appropriations presented above are used to account for and control the facility's expenditures from amounts appropriated to the facility by the General Assembly. The facility administers transactions from the appropriations presented above. However, the state treasurer as fund custodian and the Office of Administration provide administrative control over the fund resources within the authority prescribed by the General Assembly. This does not represent all expenditures of the facility. Some expenditures relating to state facilities are charged to department-wide appropriations and not identified by facility. Expenditures charged to department-wide appropriations that are identified to FSH are noted in Appendix B.

Appendix B

DEPARTMENT OF MENTAL HEALTH

FULTON STATE HOSPITAL

COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS) (See Note)

		Year Ended June 30,			
		1999		1998	
		Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations for FSH	Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations for FSH
Personal services	\$	34,006,763	34,649	30,822,561	0
Travel and vehicle expense		189,889	0	137,159	0
Transportation equipment purchase		51,450	0	16,000	0
Office expense		241,287	0	238,826	0
Office and communication equipment purchase		130,911	0	43,918	0
Communication expense		137,802	0	101,767	0
Institution and physical plant expense		2,917,862	1,780,283	2,526,052	1,844,902
Institution and physical plant purchases		388,240	0	155,240	0
Data processing expense and equipment		426,935	0	331,188	0
Professional services		947,219	36,888	982,431	34,956
Other expense		119,675	0	102,352	0
Treatment services		0	835,006	0	819,801
Adult community programs		0	2,472,099	0	3,374,898
Youth community programs		0	389,532	0	455,817
Resident training		0	739	0	59,000
New medication therapies		0	331,034	0	185,604
Comprehensive psychiatric services		0	132,087	0	171,454
Total Expenditures	\$	39,558,034	6,012,317	35,457,494	6,946,432

Note: Not included in this schedule are expenditures paid from department-wide appropriations that do not specify amounts by facility.

## Appendix C

### DEPARTMENT OF MENTAL HEALTH

### FULTON STATE HOSPITAL

### COMPARATIVE STATEMENT OF RECEIPTS - GENERAL REVENUE FUND-STATE

		Year Ended June 30,	
		1999	1998
Patient receipts:			
Medicaid	\$	977,518	1,254,241
Medicare		398,517	387,484
Private pay		836,719	1,273,213
Insurance		42,239	33,397
Court settlements		31,137	213,423
Total Patient Receipts		<u>2,286,130</u>	<u>3,161,758</u>
Other receipts:			
Cafeteria sales		23,533	21,975
Other commodity sales		750	3,098
Other		8,325	5,211
Total Other Receipts		<u>32,608</u>	<u>30,284</u>
Total Receipts	\$	<u><u>2,318,738</u></u>	<u><u>3,192,042</u></u>

Appendix D

DEPARTMENT OF MENTAL HEALTH  
FULTON STATE HOSPITAL  
COMPARATIVE STATEMENT OF PATIENT RECEIPTS, DISBURSEMENTS, AND  
CASH BALANCES (FROM NON-APPROPRIATED FUNDS)

		Year Ended June 30,	
		1999	1998
CASH BALANCE, JULY 1	\$	317,477	321,879
RECEIPTS		1,927,208	1,998,613
DISBURSEMENTS		1,968,350	2,003,015
CASH BALANCE, JUNE 30	\$	276,335	317,477



Appendix E

DEPARTMENT OF MENTAL HEALTH

FULTON STATE HOSPITAL

COMPARATIVE STATEMENT OF INCOME, EXPENSES, AND NET INCOME FOR THE  
CANTEEN FUND AND THE SHELTERED WORKSHOP FUND (NON-APPROPRIATED FUNDS)

	Year Ended June 30,			
	1999		1998	
	Canteen Fund	Sheltered Workshop Fund	Canteen Fund	Sheltered Workshop Fund
INCOME				
Sales	\$ 318,569	40,887	301,834	44,146
Interest income	<u>2,529</u>	<u>1,031</u>	<u>1,783</u>	<u>1,148</u>
Total Income	<u>321,098</u>	<u>41,918</u>	<u>303,617</u>	<u>45,294</u>
EXPENSES				
Operating expenses	<u>249,171</u>	<u>27,395</u>	<u>234,797</u>	<u>20,942</u>
NET INCOME	\$ <u><u>71,927</u></u>	<u><u>14,523</u></u>	<u><u>68,820</u></u>	<u><u>24,352</u></u>

\* \* \* \* \*